

**ABSTRACT OF THE DISCLOSURE**

In an assembled state, a steering column is supported movably on a vehicle body, and a holding member is mounted fixedly relative to the vehicle body. A sliding shaft is formed with a portion having cross sections of different sizes, and is  
5 connected with the steering column. An actuating mechanism shifts the position of the sliding shaft inserted in an elongate hole formed in the holding member. The hole is defined between opposite edges elongated in an elongate direction.

10 When the steering column is moved by impact load, the sliding shaft is moved in the elongate direction in the elongate hole so that the sliding shaft contacts the opposite edges so as to absorb impact energy.